

NOV 2'6 2002

BADENA

DECLARATION AND POWER OF ATTORNEY - ORIGINAL APPLICATION

Attorney's Docket No. 201-1041

As a below named inventor, I hereby declare;

My residence, post office address and citizenship are as stated below next to my name;

I verily believe I am the original, first and sole inventor or an original, first and joint inventor of the subject matter that is claimed and for which a patent is sought on the Invention entitled

COMPUTER-IMPLEMENTED METHOD AND SYSTEM FOR DETERMINING AND REPORTING VAT INPORMATION AND AMOUNTS FOR BUSINESS TRANSACTIONS

the specification of which is attached hereto.

I have reviewed and understand the contents of the specification Identified above, including the claims.

I acknowledge my duty to disclose information of which I am aware that is material to the examination of this application in accordance with Section I.56(a), Title 37 of the Code of Federal Regulations; and as to application for patents or inventor's certificate on the invention filed in any country foreign to the United States of America, prior to this application by me or my legal representatives or assigns,

- [X] no such applications have been filed, or
- [] such applications have been filed as follows:
- [] I hereby claim the benefit under 35 U.S.C. 119(e) of any United States provisional application(s) listed below

COUNTRY	APPLICATION NO.	DATE OF FILING (month, day, year)	DATE OF ISSUE (month, day, year)	PRIORITY CLAIMED UNDER 35 USC 119	Additional provisional application
	1			,	numbers are listed
					on a supplemental priority data sheet PTO/SB/02B attached hereto.

I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s) or § 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application.

(Application Muschan)		
(Application Number)	(Filing Date)	(Status - patented, pending, abandoned)
		•
(Application Number)	(Filing Date)	(Status - patented, pending, abandoned)

POWER OF ATTORNEY: - I/we hereby appoint the following Practitioners: Customer No. 28395. Matt. Jakubowski - 44801 as my/cur attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office and all foreign Patent Offices.

Attomey Docket No: 201-1041

Please call 313-322-7725 if this paper becomes separated from the file.



R.558 S.

NOV 2 6 2002

Address all correspondence and telephon calls to: Customer No. 28395,

Matt Jakubowski
Brooks & Kushman
1000 Town Center Twenty-Second Floor
Southfield, MI 48075-1351 Phone: 248-358-4400

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

					1.
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N .				
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